

## Chart of Accounts

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Account	Type	Income Tax Line
95000 . State Income Tax - Provision	Other Expense	<Unassigned>
95075 . VA	Other Expense	<Unassigned>
95070 . TX	Other Expense	<Unassigned>
95065 . TN	Other Expense	<Unassigned>
95060 . PA	Other Expense	<Unassigned>
95055 . OH	Other Expense	<Unassigned>
95050 . ND	Other Expense	<Unassigned>
95045 . NC	Other Expense	<Unassigned>
95040 . NY	Other Expense	<Unassigned>
95035 . NH	Other Expense	<Unassigned>
95030 . MO	Other Expense	<Unassigned>
95025 . MN	Other Expense	<Unassigned>
95020 . MA	Other Expense	<Unassigned>
95015 . MD	Other Expense	<Unassigned>
95013 . GA	Other Expense	<Unassigned>
95010 . CO	Other Expense	<Unassigned>
95007 . CA	Other Expense	<Unassigned>
95005 . AL	Other Expense	<Unassigned>
83000 . Tax Liability Adjustments	Other Expense	<Unassigned>
82000 . Depreciation Expense	Other Expense	<Unassigned>
81000 . Amortization Expense	Other Expense	<Unassigned>
77000 . Misc. Income	Other Income	<Unassigned>
76000 . Interest Income	Other Income	<Unassigned>
69000 . Utilities	Expense	Deductions: Other
69300 . Water	Expense	Deductions: Other
69200 . Generator	Expense	<Unassigned>
69100 . Gas and Electric	Expense	Deductions: Other
68900 . USF Charges	Expense	<Unassigned>
68910 . TimeWarner	Expense	<Unassigned>
68800 . Taxes - State income tax	Expense	<Unassigned>
68000 . Taxes	Expense	Deductions: Other miscellaneous taxes
68400 . State Taxes	Expense	<Unassigned>
WA	Expense	<Unassigned>
UT	Expense	<Unassigned>
TX	Expense	<Unassigned>
NY	Expense	<Unassigned>
MO	Expense	<Unassigned>
MD	Expense	<Unassigned>
MA	Expense	<Unassigned>
FL	Expense	<Unassigned>
CA	Expense	<Unassigned>
68300 . Federal USAC	Expense	<Unassigned>
68200 . Federal L.N.P	Expense	<Unassigned>

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Account	Type	Income Tax Line
68170 . Federal	Expense	<Unassigned>
499A	Expense	<Unassigned>
NeuStar	Expense	<Unassigned>
68160 . State	Expense	Deductions: State franchise or inc. tax
68150 . Property	Expense	Deductions: Local property taxes
68151.1 . MD personal property	Expense	<Unassigned>
68100 . Local	Expense	Deductions: Other miscellaneous taxes
65000 . Travel & Ent	Expense	<Unassigned>
65800 . Travel	Expense	<Unassigned>
65750 . Meals (TAX) Disallowance	Expense	<Unassigned>
65700 . Meals	Expense	Deductions: Meals and entertainment
65600 . Hotel Room	Expense	<Unassigned>
65500 . Entertainment	Expense	Deductions: Meals and entertainment
64550 . Training	Expense	<Unassigned>
64500 . Telephone	Expense	Deductions: Other
64508 . Voicemail	Expense	<Unassigned>
64507 . Telephone	Expense	<Unassigned>
64506 . Pagers	Expense	<Unassigned>
64505 . Office PRI	Expense	<Unassigned>
64504 . Long Distance	Expense	<Not tax related>
64503 . Fax Service	Expense	<Unassigned>
64502 . Dataline	Expense	<Unassigned>
64501 . Cellular	Expense	<Unassigned>
64450 . Shipping Expense	Expense	<Unassigned>
64449 . Returned Check Charges-DONOTUSE	Expense	<Unassigned>
64400 . Repairs	Expense	Deductions: Repairs and maintenance
64300 . Rental Equipment	Expense	Deductions: Rents
64250 . 1602 Grant Ave	Expense	<Unassigned>
64252 . Reimbursable Expenses	Expense	<Unassigned>
64251 . Professional Fees	Expense	<Unassigned>
64200 . Rent	Expense	Deductions: Rents
64203 . Novato Office Rent	Expense	<Unassigned>
64202 . Home Office Deduction	Expense	<Unassigned>
64201 . Grant Avenue	Expense	<Unassigned>
64100 . Professional Fees	Expense	Deductions: Other
64120 . Sub Contractors	Expense	<Unassigned>
64119 . Recruiting	Expense	Deductions: Other
64118 . Office Services	Expense	<Unassigned>
64117 . Movers	Expense	<Unassigned>
64116 . Life Insurance MA	Expense	<Unassigned>
64115 . Life Insurance DZ	Expense	<Unassigned>
64114 . Life Insurance DS	Expense	<Unassigned>
64113 . Life Insurance DR	Expense	<Unassigned>

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Account	Type	Income Tax Line
64112 . Legal Fees	Expense	Deductions: Other
64108 . HR Services	Expense	<Unassigned>
64101 . Accounting Fees	Expense	Deductions: Other
63040 . Profit Sharing Expense	Expense	<Unassigned>
63030 . Penalty	Expense	<Unassigned>
62500 . Payroll Expenses	Expense	<Unassigned>
62540 . Paychex	Expense	<Unassigned>
62599 . Payroll Service Fee	Expense	<Unassigned>
62580 . Net Pay	Expense	<Unassigned>
Shelley Clark	Expense	<Unassigned>
Sean Willard	Expense	<Unassigned>
Paula Patterson	Expense	<Unassigned>
Mark Jiannino	Expense	<Unassigned>
Marc Alciati	Expense	<Unassigned>
Justin Hewett	Expense	<Unassigned>
John Dunsing	Expense	<Unassigned>
Jennifer Ranghiasi	Expense	<Unassigned>
Jack Downs	Expense	<Unassigned>
Gladys Zerbe	Expense	<Unassigned>
Dean Zerbe	Expense	<Unassigned>
Dave Ranghiasi	Expense	<Unassigned>
Darren Stich	Expense	<Unassigned>
Cindy Foster	Expense	<Unassigned>
Catherine Stich	Expense	<Unassigned>
Cassandra Alciati	Expense	<Unassigned>
Alaina Parsons	Expense	<Unassigned>
Aaron Jackson	Expense	<Unassigned>
62560 . Employer Tax Expenses	Expense	<Unassigned>
VA State Unemployment Insurance	Expense	<Unassigned>
Social Security	Expense	<Unassigned>
Outstanding Tax Liability	Expense	<Unassigned>
MN State Unemployment Insurance	Expense	<Unassigned>
Medicare	Expense	<Unassigned>
IL State Unemployment Insurance	Expense	<Unassigned>
FUTA	Expense	<Unassigned>
FL State Unemployment Insurance	Expense	<Unassigned>
CA State Unemployment Insurance	Expense	<Unassigned>
62550 . Employee Training Tax	Expense	<Unassigned>
62541 . Employee Tax Withholdings	Expense	<Unassigned>
62541.8 . VA State Tax	Expense	<Unassigned>
62541.7 . Social Security	Expense	<Unassigned>
62541.6 . MN State Tax	Expense	<Unassigned>
62541.5 . Medicare	Expense	<Unassigned>

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Account	Type	Income Tax Line
62541.4 . IL State Tax	Expense	<Unassigned>
62541.3 . Federal	Expense	<Unassigned>
62541.2 . CA State Tax	Expense	<Unassigned>
62541.1 . CA Disability	Expense	<Unassigned>
62510 . PAI (401K)	Expense	<Unassigned>
Deductions and Adjustments	Expense	<Unassigned>
401K	Expense	<Unassigned>
Shelley Clark	Expense	<Unassigned>
Paula Patterson	Expense	<Unassigned>
Marc Alciati	Expense	<Unassigned>
Jennifer Ranghiasi	Expense	<Unassigned>
Inteltrace Match	Expense	<Unassigned>
Gladys Zerbe	Expense	<Unassigned>
Dean Zerbe	Expense	<Unassigned>
Dave Ranghiasi	Expense	<Unassigned>
Darren Stich	Expense	<Unassigned>
Catherine Stich	Expense	<Unassigned>
Cassandra Alciati	Expense	<Unassigned>
62501 . cash advance	Expense	<Unassigned>
62490 . Out-of-Pocket	Expense	<Unassigned>
62400 . Office Supplies	Expense	<Unassigned>
62460 . Printing and Reproduction	Expense	Deductions: Other
62450 . Postage and Delivery	Expense	Deductions: Other
62420 . Materials	Expense	<Unassigned>
62410 . Furniture	Expense	<Unassigned>
62300 . Miscellaneous	Expense	Deductions: Other
62255 . Medical Reimbursement	Expense	<Unassigned>
Shelley Clark	Expense	<Unassigned>
Paula Patterson	Expense	<Unassigned>
Mark Jannino	Expense	<Unassigned>
Marc Alciati	Expense	<Unassigned>
Jack Downs	Expense	<Unassigned>
Dean Zerbe	Expense	<Unassigned>
Dave Ranghiasi	Expense	<Unassigned>
Darren Stich	Expense	<Unassigned>
Cindy Foster	Expense	<Unassigned>
62250 . Meals & entertainment	Expense	<Unassigned>
62250.1 . Meals	Expense	<Unassigned>
62200 . Licenses and Permits	Expense	<Unassigned>
62219 . Salesforce.com	Expense	<Unassigned>
62205 . ARIN	Expense	<Unassigned>
62201 . Annual Reports	Expense	<Unassigned>
62100 . Interest Expense	Expense	<Unassigned>

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Account	Type	Income Tax Line
Loan Interest	Expense	Deductions: Interest expense
Loan #3	Expense	<Unassigned>
Loan #2	Expense	<Unassigned>
Loan #1	Expense	<Unassigned>
62140 . Wamu Line Credit	Expense	<Unassigned>
62130 . Lincoln	Expense	<Unassigned>
62120 . Lexus	Expense	<Unassigned>
62110 . Acura	Expense	<Unassigned>
62103 . Construction Loan Interest	Expense	<Unassigned>
62000 . Insurance	Expense	Deductions: Other
62090 . Work Comp	Expense	Deductions: Other
62050 . Life Insurance	Expense	<Unassigned>
62054 . Marc Alciati	Expense	<Unassigned>
62053 . Dean Zerbe	Expense	<Unassigned>
62052 . Dave Ranghiasi	Expense	<Unassigned>
62051 . Darren Stich	Expense	<Unassigned>
62040 . Liability Insurance	Expense	Deductions: Other
62030 . Disability Insurance	Expense	Deductions: Other
62010 . Health	Expense	<Unassigned>
61998 . Guranteed Payments	Expense	<Unassigned>
61996 . HSA Sec 129 Plan	Expense	<Unassigned>
61996.0 . Shelley Clark	Expense	<Unassigned>
61995 . Health Insurance	Expense	<Unassigned>
61990 . Employer Payroll Tax Expenses	Expense	<Unassigned>
61992 . MN State Unemployment Insurance	Expense	<Unassigned>
61991 . Employee Training Tax	Expense	<Unassigned>
61900 . Dues and Subscriptions	Expense	Deductions: Other
61903 . Vendor	Expense	<Unassigned>
61902 . Novato Chamber of Commerce	Expense	<Unassigned>
61901 . Credit Reports	Expense	<Not tax related>
61850 . Donations	Expense	<Unassigned>
61855 . Marc Donations/Sponsors	Expense	<Unassigned>
61854 . Dean Donations/Sponsors	Expense	<Unassigned>
61853 . Dave Donations/Sponsors	Expense	<Unassigned>
61852 . Darren Donations/Sponsors	Expense	<Unassigned>
61851 . Charitable Contributions	Expense	<Unassigned>
61800 . Company Cars	Expense	<Unassigned>
61830 . Marc Alciati	Expense	<Unassigned>
61830.4 . Loan Payment	Expense	<Unassigned>
61830.3 . Insurance	Expense	<Unassigned>
61830.2 . Gas Expense	Expense	<Unassigned>
61820 . Dean Zerbe	Expense	<Unassigned>
61820.5 . Maintenance	Expense	<Unassigned>

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Account	Type	Income Tax Line
61820.4 . Loan Payment	Expense	<Unassigned>
61820.2 . Gas Expense	Expense	<Unassigned>
61820.1 . Car Registration	Expense	<Unassigned>
61810 . Darren Stich	Expense	<Unassigned>
61810.4 . Loan Payment	Expense	<Unassigned>
61810.3 . Insurance	Expense	<Unassigned>
61810.2 . Gas Expense	Expense	<Unassigned>
61700 . Commissions-SBC	Expense	<Unassigned>
61715 . Oliver Communications	Expense	<Unassigned>
61714 . Nacio Systems, Inc.	Expense	<Unassigned>
61703 . Cindy Gee	Expense	<Unassigned>
61702 . James DeLosada	Expense	<Unassigned>
61600 . Comissions-Postini Referral's	Expense	Deductions: Other
61619 . Sean Toland	Expense	<Unassigned>
61605 . Eric Lennane	Expense	Deductions: Other
61500 . Commissions-Connectivity	Expense	Deductions: Other
61520.2 . John Whitlow	Expense	<Unassigned>
61520.1 . Technology Brokerage Group, LLC	Expense	<Unassigned>
61520.0 . Tango Connections	Expense	<Unassigned>
61519.1 . Scott Soliday	Expense	<Unassigned>
61519.0 . Sandler Partners	Expense	<Unassigned>
61518.1 . Ronda Scott	Expense	<Unassigned>
61518.0 . Rommel Bermejo	Expense	<Unassigned>
61516.1 . Peter Zeppieri	Expense	<Unassigned>
61516.0 . Peter Herschkorn	Expense	<Unassigned>
61514.0 . Non-Stop Services	Expense	<Unassigned>
61513.0 . Marc Alciati	Expense	Deductions: Other
61511.1 . Kevin B. Campbell	Expense	<Unassigned>
61511.0 . Kathleen Heard-Zeryny	Expense	<Unassigned>
61510.1 . Julie Ann Segura	Expense	<Unassigned>
61510.0 . Judy Erickson	Expense	<Unassigned>
61509.1 . Irvine Consulting	Expense	<Unassigned>
61509.0 . Internet Services Inc	Expense	<Unassigned>
61508.0 . Heman Leopando	Expense	<Unassigned>
61507.0 . Gordon Rothstein	Expense	<Unassigned>
61504.0 . Direct Communications	Expense	<Unassigned>
61503.3 . Cross Continetal Bros	Expense	<Unassigned>
61503.2 . Cindy Gee	Expense	<Unassigned>
61503.1 . Chad Cook	Expense	<Unassigned>
61503.0 . Carolyn L. Barbagelata	Expense	<Unassigned>
61502.0 . BridgePoint	Expense	<Unassigned>
61501.3 . Archnet	Expense	<Unassigned>
61501.2 . Alliance	Expense	<Unassigned>

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Account	Type	Income Tax Line
61501.1 . Advatel	Expense	<Unassigned>
61400 . Computer Expense	Expense	<Unassigned>
61440 . Server Rental	Expense	<Unassigned>
61430 . Domain Name Registration	Expense	<Unassigned>
61425 . Computer Software	Expense	<Unassigned>
61420 . Computer Networking Hardware	Expense	<Unassigned>
61415 . Computer Lease (DELL)	Expense	<Unassigned>
61410 . Computer Hardware	Expense	<Unassigned>
61405 . Computer Data Media	Expense	<Unassigned>
61375 . Balancing Account	Expense	<Unassigned>
61350 . Bad Debt	Expense	<Unassigned>
61300 . Bank Fees	Expense	Deductions: Other
61200 . Automobile Expense	Expense	Deductions: Other
61250 . Parking & Tolls	Expense	<Unassigned>
61230 . Mileage	Expense	Deductions: Other
61210 . Bridge Toll	Expense	<Unassigned>
60100 . Advertising & Marketing	Expense	Deductions: Other
60180 . Web Design	Expense	<Unassigned>
60170 . Race Car Sponsor	Expense	<Unassigned>
60160 . Misc	Expense	<Unassigned>
60150 . Gift Given	Expense	<Unassigned>
60140 . Conference/show fees	Expense	<Unassigned>
60130 . Clothing	Expense	<Unassigned>
60120 . Business Cards	Expense	<Unassigned>
60110 . VentureWire - DowJones	Expense	<Unassigned>
50270 . CLEC 24 - Unwired Ltd	Cost of Goods Sold	<Unassigned>
Unwired - Circuits	Cost of Goods Sold	<Unassigned>
50230 . CLEC 23 - COG - SAVVIS	Cost of Goods Sold	<Unassigned>
SAVVIS - Circuits	Cost of Goods Sold	<Unassigned>
50220 . CLEC 22 - COG - Lexent	Cost of Goods Sold	<Unassigned>
50210 . CLEC 21 - COG - Verizon	Cost of Goods Sold	<Unassigned>
Verizon - Taxes	Cost of Goods Sold	<Unassigned>
Verizon - Local Loop	Cost of Goods Sold	<Unassigned>
50200 . CLEC 20 - Yipes	Cost of Goods Sold	<Unassigned>
Yipes - Taxes	Cost of Goods Sold	<Unassigned>
50190 . CLEC 19 - Layer (42)	Cost of Goods Sold	<Unassigned>
50180 . CLEC 18 - TelecomOttawa	Cost of Goods Sold	<Unassigned>
50170 . CLEC 17 - China Telecom	Cost of Goods Sold	<Unassigned>
50160 . CLEC 16 - Level(3)	Cost of Goods Sold	<Unassigned>
Level(3) - Taxes	Cost of Goods Sold	<Unassigned>
Level(3) - Circuit Charge	Cost of Goods Sold	<Unassigned>
50150 . CLEC 15 - AT&T	Cost of Goods Sold	<Unassigned>
Taxes	Cost of Goods Sold	<Unassigned>

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Account	Type	Income Tax Line
Circuits	Cost of Goods Sold	<Unassigned>
50130 . CLEC 13 - O1 Communications	Cost of Goods Sold	<Unassigned>
50120 . CLEC 12 - HGC	Cost of Goods Sold	<Unassigned>
50110 . CLEC 11 - COG-LookingGlass	Cost of Goods Sold	<Unassigned>
Looking Glass - Taxes	Cost of Goods Sold	<Unassigned>
Looking Glass - Local Loop	Cost of Goods Sold	<Unassigned>
50100 . CLEC 10 - COG-SilverStar	Cost of Goods Sold	<Unassigned>
SilverStar - Local Loop	Cost of Goods Sold	<Unassigned>
50090 . CLEC 9 - COG-Sprint	Cost of Goods Sold	<Unassigned>
Sprint - Taxes	Cost of Goods Sold	<Unassigned>
Sprint - Circuit Charge	Cost of Goods Sold	<Unassigned>
50080 . CLEC 8 - COG - Time Warner	Cost of Goods Sold	<Unassigned>
Time Warner - Taxes	Cost of Goods Sold	<Unassigned>
Time Warner - Local Loop	Cost of Goods Sold	<Unassigned>
Time Warner - Install	Cost of Goods Sold	<Unassigned>
50070 . CLEC 7 - COG - XO Communication	Cost of Goods Sold	<Unassigned>
XO Communications - Taxes	Cost of Goods Sold	<Unassigned>
XO Communications - Local Loop	Cost of Goods Sold	<Unassigned>
XO Communications - IP Port	Cost of Goods Sold	<Unassigned>
50060 . CLEC 6 - COG - Global Crossing	Cost of Goods Sold	<Unassigned>
Global Crossing - Taxes	Cost of Goods Sold	<Unassigned>
Global Crossing - Local Loop	Cost of Goods Sold	<Unassigned>
Global Crossing - IP Port	Cost of Goods Sold	<Unassigned>
50050 . CLEC 5 - COG - WilTel	Cost of Goods Sold	<Unassigned>
WilTel - Taxes	Cost of Goods Sold	<Unassigned>
WilTel - Local Loop	Cost of Goods Sold	<Unassigned>
WilTel - IP Port	Cost of Goods Sold	<Unassigned>
WilTel - Instal	Cost of Goods Sold	<Unassigned>
50040 . CLEC 4 - COG - Qwest	Cost of Goods Sold	<Unassigned>
Qwest - Taxes	Cost of Goods Sold	<Unassigned>
Qwest - Local Loop	Cost of Goods Sold	<Unassigned>
Qwest - IP Port	Cost of Goods Sold	<Unassigned>
Qwest - Install	Cost of Goods Sold	<Unassigned>
50030 . CLEC 3 - COG - ELI	Cost of Goods Sold	<Unassigned>
ELI - Tax	Cost of Goods Sold	<Unassigned>
ELI - Circuit Charge	Cost of Goods Sold	<Unassigned>
50020 . CLEC 2 - COG - NTT	Cost of Goods Sold	<Unassigned>
NTT - Taxes	Cost of Goods Sold	<Unassigned>
NTT - Local Loop	Cost of Goods Sold	<Unassigned>
NTT - Install	Cost of Goods Sold	<Unassigned>
50010 . CLEC 1 -COG - MCI	Cost of Goods Sold	<Unassigned>
MCI - Taxes	Cost of Goods Sold	<Unassigned>
MCI - Local Loop	Cost of Goods Sold	<Unassigned>



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Account	Type	Income Tax Line
MCI - IP Port	Cost of Goods Sold	<Unassigned>
50009 . Postini Service	Cost of Goods Sold	<Unassigned>
50005 . Misc Cost of Goods Sold	Cost of Goods Sold	<Unassigned>
50002 . Computer Hardware and Software	Cost of Goods Sold	<Unassigned>
50001 . Allowed Doubtful Payables	Cost of Goods Sold	<Unassigned>
50000 . Cost of Goods Sold	Cost of Goods Sold	<Unassigned>
46000 . Shipping	Income	<Unassigned>
45500 . Sales	Income	Income: Gross receipts or sales
45530 . Software & Licence	Income	<Unassigned>
45520 . Services	Income	Income: Gross receipts or sales
45510 . Networking Hardware	Income	<Unassigned>
40500 . Postini Services	Income	<Unassigned>
40550 . Toland Consulting	Income	<Unassigned>
40554.1 . Sonoma Valley Inn	Income	<Unassigned>
40553.1 . Ramshead Reality	Income	<Unassigned>
40552.1 . mbelectric.com	Income	<Unassigned>
40551.1 . MAJLAW.COM	Income	<Unassigned>
40550.1 . Hanf Properties	Income	<Unassigned>
40540 . Postini Referral	Income	<Unassigned>
40540.8 . Zoom Systems	Income	<Unassigned>
40540.7 . Telos Venture Partners	Income	<Unassigned>
40540.6 . Ralles Industry	Income	<Unassigned>
40540.5 . Jel, Inc.	Income	<Unassigned>
40540.4 . Harbinger	Income	<Unassigned>
40540.3 . Copernicum Corporation	Income	<Unassigned>
40540.2 . CaseSoft	Income	<Unassigned>
40540.1 . Artes Medical, Inc.	Income	<Unassigned>
40530 . Marin Integration	Income	<Unassigned>
40530.1 . Ryan Associates	Income	<Unassigned>
40520 . Iteon Consulting	Income	<Unassigned>
40520.9 . Tideline Capital	Income	<Unassigned>
40520.8 . Shasta Ventures	Income	<Unassigned>
40520.7 . Labrador Ventures	Income	<Unassigned>
40520.6 . Fabris, Burgess & Ring	Income	<Unassigned>
40520.5 . DPK Copnsulting	Income	<Unassigned>
40520.4 . Crimson Investment	Income	<Unassigned>
40520.3 . Buchanan Law Group	Income	<Unassigned>
40520.2 . Bridge Pharmaceuticals	Income	<Unassigned>
40520.1 . Berg Davis	Income	<Unassigned>
40510 . Escalon Computers	Income	<Unassigned>
40510.1 . South San Jauquin Water Dist	Income	<Unassigned>
40440 . IP Services	Income	<Unassigned>
40400 . Interstate Circuits	Income	<Unassigned>

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Account	Type	Income Tax Line
40300 . Intrastate	Income	<Unassigned>
40334 . Wyoming	Income	<Unassigned>
40332 . Vrginia	Income	<Unassigned>
40330 . Utah	Income	<Unassigned>
40328 . Texas	Income	<Unassigned>
40326 . PA	Income	<Unassigned>
40324 . Oregon	Income	<Unassigned>
40322 . Ohio	Income	<Unassigned>
40320 . New York	Income	<Unassigned>
40318 . Minnesota	Income	<Unassigned>
40316 . MA	Income	<Unassigned>
40314 . Illinois	Income	<Unassigned>
40312 . Maryland	Income	<Unassigned>
40310 . Georgia	Income	<Unassigned>
40308 . Florida	Income	<Unassigned>
40306 . DC	Income	<Unassigned>
40304 . California	Income	<Unassigned>
40302 . Arizona	Income	<Unassigned>
40250 . Interest Paid	Income	<Unassigned>
40200 . Carrier Access Recovery Charge	Income	<Unassigned>
40110 . Commissions	Income	<Unassigned>
40110.6 . YTB Travel Net	Income	<Unassigned>
40110.5 . Switch-Data	Income	<Unassigned>
40110.4 . SBC	Income	<Unassigned>
40110.3 . Pacific Internet Exchange	Income	<Unassigned>
40110.2 . NE Fiber	Income	<Unassigned>
40110.1 . IP Networks	Income	<Unassigned>
40000 . BillStream Income	Income	<Unassigned>
PBAL	Income	<Unassigned>
40002.7 . SUPP	Income	<Unassigned>
40002.6 . SLA-CREDIT	Income	<Unassigned>
40002.5 . SIP-DID	Income	<Unassigned>
40002.4 . SHIPPING	Income	<Unassigned>
40002.3 . SERVICE	Income	<Unassigned>
40002.2 . PYMT	Income	<Unassigned>
40002.1 . PUC	Income	<Unassigned>
40002.0 . PREVBAL	Income	<Unassigned>
40001.9 . POSTINI	Income	<Unassigned>
40001.8 . OVERAGE	Income	<Unassigned>
40001.7 . LATE	Income	<Unassigned>
40001.6 . IP-MPLS	Income	<Unassigned>
40001.5 . IP	Income	<Unassigned>
40001.4 . INT_TAX	Income	<Unassigned>

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Account	Type	Income Tax Line
40001.3 . INT	Income	<Unassigned>
40001.2 . INSTALL	Income	<Unassigned>
40001.1 . Federal Tax	Income	<Unassigned>
40001.0 . FCC	Income	<Unassigned>
40000.9 . EXPEDITE	Income	<Unassigned>
40000.8 . ETF	Income	<Unassigned>
40000.7 . DMARC-EXT	Income	<Unassigned>
40000.6 . CROSSCONN	Income	<Unassigned>
40000.5 . CPE	Income	<Unassigned>
40000.4 . COMISSION	Income	<Unassigned>
40000.3 . CHANGE	Income	<Unassigned>
40000.2 . CARC	Income	<Unassigned>
40000.1 . CANCEL	Income	<Unassigned>
31000 . Retained Earnings	Equity	<Unassigned>
30500 . Partner Four Equity	Equity	<Unassigned>
30530 . Partner Four Earnings	Equity	<Unassigned>
30520 . Partner Four Draws	Equity	<Unassigned>
30400 . Partner Three Equity	Equity	<Unassigned>
30430 . Partner Three Earnings	Equity	<Unassigned>
30420 . Partner Three Draws	Equity	<Unassigned>
30410 . Partner Three Investments	Equity	<Unassigned>
30300 . Partner Two Equity	Equity	<Unassigned>
30330 . Partner Two Earnings	Equity	<Unassigned>
30320 . Partner Two Draws	Equity	<Unassigned>
30310 . Partner Two Investments	Equity	<Unassigned>
30200 . Partner One Equity	Equity	<Unassigned>
30230 . Partner One Earnings	Equity	<Unassigned>
30220 . Partner One Draws	Equity	<Unassigned>
30210 . Partner One Investments	Equity	<Unassigned>
30100 . Common Stock	Equity	<Unassigned>
30000 . Opening Bal Equity	Equity	<Unassigned>
24000 . Carrier Loan	Long Term Liability	<Unassigned>
24030 . Loan #3	Long Term Liability	<Unassigned>
24020 . Loan #2	Long Term Liability	<Unassigned>
24010 . Loan #1	Long Term Liability	<Unassigned>
23500 . Note payable - Lincoln	Long Term Liability	B/S-Liabs/Cap: L-T Mortgage/note/bonds pay.
23400 . Loan Payable - Dell #2	Long Term Liability	<Unassigned>
23300 . Loan Payable - Dell #1	Long Term Liability	<Unassigned>
23200 . Note payable - Lexus	Long Term Liability	<Unassigned>
23100 . Note payable - Acura	Long Term Liability	<Unassigned>
21100 . Income Tax Payable	Other Current Liability	<Unassigned>
21110 . Minnesota Revenue (IncomeTax)	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
20900 . FCC Tax Payable	Other Current Liability	B/S-Liabs/Cap: Other current liabilities

# Chart of Accounts

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Account	Type	Income Tax Line
20800 . Accrued Payroll Tax	Other Current Liability	<Unassigned>
20701 . Pension Payable Employer	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
20700 . Pension Plan Payable	Other Current Liability	<Unassigned>
20600 . Payroll Liabilities	Other Current Liability	<Unassigned>
20500 . Customer Deposits	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
20514 . First Paper	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
20513 . Beta Investment Group	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
20512 . EKC Telecom, Inc	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
20511 . Jant	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
20510 . Nacio	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
20400 . Sales Tax Liabilities	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
Other Tax	Other Current Liability	<Unassigned>
20430 . Sales Tax Balancing Account	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
20410 . State Tax	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
20105 . Allowance for Doubtful Payables	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
20106 . American Express Fraud Charges	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
20103 . VISA - SouthWest	Credit Card	B/S-Liabs/Cap: Other current liabilities
20102 . CapitalOne (Dave's)	Credit Card	B/S-Liabs/Cap: Other current liabilities
20101 . American Express	Credit Card	B/S-Liabs/Cap: Other current liabilities
20100 . Accounts Payable	Accounts Payable	<Unassigned>
20000 . Purchase Orders	Non-Posting	<Unassigned>
12600 . Construction In Progress	Other Asset	B/S-Assets: Other assets
12550 . Deposit - Leasehold Improvement	Other Asset	B/S-Assets: Other assets
12500 . Carrier Deposits	Other Asset	B/S-Assets: Other assets
12530 . TellePacific	Other Asset	B/S-Assets: Other assets
12520 . NTT America	Other Asset	B/S-Assets: Other assets
12510 . MCI	Other Asset	B/S-Assets: Other assets
12200 . Intangible Assets	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
12240 . Accumulated Amortization	Fixed Asset	<Unassigned>
12210 . Organizational Fee	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
12100 . Fixed Assets	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
12140 . Accumulated Depreciation	Fixed Asset	<Unassigned>
12130 . Vehicles	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
12120 . Furniture & Fixtures	Fixed Asset	<Unassigned>
12110 . Equipment & Machines	Fixed Asset	<Unassigned>
12000 . Inventory Asset	Other Current Asset	B/S-Assets: Other current assets
11420 . Receivable - excise tax	Other Current Asset	<Unassigned>
11252 . Prepaid FTB	Other Current Asset	B/S-Assets: Other current assets
11200 . Prepaid Income Tax	Other Current Asset	<Unassigned>
11250 . Prepaid State Income Tax	Other Current Asset	B/S-Assets: Other current assets
112539 . PA Prepaid Income Tax	Other Current Asset	B/S-Assets: Other current assets
112533 . NY Prepaid Income Tax	Other Current Asset	B/S-Assets: Other current assets
112524 . MN Prepaid Income Tax	Other Current Asset	B/S-Assets: Other current assets